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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 39/2025

M/S MAYUR ELECTROMECK PVT.LTD .....Petitioner

Through: Ms. Sangeeta Rana and Ms. Kavita Swaroop, Advs.

versus

PRINCIPAL COMMISSIONER OF GST .....Respondent

Through: Mr. Rajeev Aggarwal, Additional Standing Counsel with Mr. Shbuham Goel and Mr. Mayank Kamra, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE DHARMESH SHARMA

ORDER

% **07.01.2025**

CM APPL. 98/2025(Ex.) & CM APPL. 99/2025(Ex.)

Allowed subject to all just exceptions.

Applications stand disposed of.

W.P.(C) 39/2025

1. The petitioner seeks to assail a final order passed by the Goods and Services Tax authorities dated 10 December 2024 pertaining to the tax period April, 2022 to January, 2023.

2. From the facts which stand disclosed in that order it would appear that summons were initially issued on 22 November 2023 calling upon the writ petitioner to furnish a response. The petitioner failed to abide by the aforesaid direction. This led to further notices being issued on 15 July 2024 and 28 October 2024 in continuation of the said summon. Till date and upto the stage of the filing of the

present writ petition, it is apparent that the petitioner had failed to file a response to the repeated notices which were issued, including the final reminder which was sent on 29 November 2024.

3. In view of the aforesaid, we find no justification to entertain the instant writ petition. This is more so in the absence of any jurisdictional challenge having been raised or established to be countenanced in law insofar as the original Show Cause Notice is concerned.

4. Accordingly, while we dismiss the present writ petition, we leave it open to the writ petitioner to adopt appropriate statutory remedies.

5. All rights and contention of respective parties on merits are kept open.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

JANUARY 07, 2025
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